

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition: 45-032-02-1-5-00305
Petitioners: Philip J. and Beverly A. Mullaney
Respondent: Department of Local Government Finance
Parcel: 009-20-13-0621-0018
Assessment Year: 2002

The Indiana Board of Tax Review (the Board) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The Department of Local Government Finance (the DLGF) determined that the tax assessment for the property is \$198,700 and notified Petitioners on March 31, 2004.
2. Petitioners filed a Form 139L on April 26, 2004.
3. The Board issued a notice of hearing to the parties dated November 5, 2004.
4. Special Master Peter Salvesson held a hearing in Crown Point on December 8, 2004.

Facts

5. The subject property is located at 1520 Doral Drive, Schererville, St. John Township.
6. The subject property is a single-family home.
7. The Special Master did not conduct an on-site inspection of the property.
8. The assessed value as determined by the DLGF is:
land \$42,200 improvements \$156,500 total \$198,700.
9. The assessed value requested by Petitioners is:
land \$19,100 improvements \$156,500 total \$175,600.
10. The following persons were sworn as witnesses at the hearing:
For Petitioners - Philip J. and Beverly A. Mullaney, owners,
For Respondent - Diane Spenos, assessor/auditor.

Issue

11. Summary of Petitioners' contentions in support of an alleged error in the assessment:
 - a) The land assessment of the subject property is higher than that of comparable properties. *P. Mullaney testimony.*
 - b) The Notice of Department Assessed Value Determination increased the total assessment from \$185,000 to \$198,700.
 - c) The subject property was purchased by Petitioners for \$189,900 on August 12, 1999. *P. Mullaney testimony.*

12. Summary of Respondent's contentions in support of the assessment:
 - a) Petitioners' lot width is incorrectly assessed. The assessed width is excessive based on the plat map dimensions. *Spenos testimony.*
 - b) Nearby properties sold for \$235,896 and \$209,678 in 1998. *Id.*

13. At the hearing, the parties agreed the total assessed value of the parcel should be \$185,600, based on the time adjusted purchase price of the property. *P. Mullaney testimony; Spenos testimony.*

Record

14. The official record for this matter contains the following:
 - a) The Petition,
 - b) The tape recording of the hearing labeled Lake Co. 996,
 - c) Petitioners' Exhibits 1-4 were identified at the hearing, but they are not in the record,
Respondent Exhibit 1 - Form 139L,
Respondent Exhibit 2 - Subject property record card,
Respondent Exhibit 3 - Subject property photograph,
Respondent Exhibit 4 - Petitioners' property record cards and photographs,
Respondent Exhibit 5 - Comparable property record cards and photographs,
Board Exhibit A - Form 139L petition,
Board Exhibit B - Notice of Hearing,
Board Exhibit C - Sign-in sheet,
 - d) These Findings and Conclusions.

Analysis

15. The parties agreed the total assessed value of the parcel should be \$185,600. The Board accepts that agreement.

Conclusions

16. The total assessment for the subject property will be \$185,600.

Final Determination

The Indiana Board of Tax Review now determines that the assessment should be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- Appeal Rights -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Trial Rules are available on the Internet at http://www.in.gov/judiciary/rules/trial_proc/index.html. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>.